

EXHIBIT A

Professional services rendered through: January 31, 2010

01/07/10	A.E. Moran	Begin audit letter review.	0.30
01/27/10	A.E. Moran	Make standard inquiries regarding audit letter.	0.40
01/28/10	A.E. Moran	Work on audit letter.	0.30
01/29/10	A.E. Moran	Email to E. Kitchen on audit letter procedures.	0.30

Name	Hours	Rate	Value
A.E. Moran	1.30	\$640.00	\$832.00
Total	1.30		\$832.00

Total Fees	\$832.00
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Disbursements:

Federal Express	\$14.24
Duplicating	\$ 1.20

Total Disbursements	<u>\$15.44</u>
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